

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 19989
[REDACTED],	)	
	)	DECISION
Petitioners.	)	
_____	)	

On July 24, 2006, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayers) proposing additional individual income tax, penalty, and interest in the amount of \$339 for the tax year 2002.

The taxpayers filed a timely appeal and petition for redetermination. They did not request a conference. The Tax Commission has reviewed the file, is advised of its contents, and hereby issues its decision based thereon.

Idaho Code § 63-3002 provides:

Declaration of intent. It is the intent of the legislature by the adoption of this act, insofar as possible to make the provisions of the Idaho act identical to the provisions of the Federal Internal Revenue Code relating to the measurement of taxable income, to the end that the taxable income reported each taxable year by a taxpayer to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in the Idaho law; . . .

The intent of the Idaho Legislature is to follow the federal determination of income subject only to modifications contained in Idaho law. [Redacted].

The federal audit identified income that had not been included in the taxpayers' federal or state individual income tax return. The income, \$5,466 [Redacted] and a \$716 pension distribution [Redacted] resulted in additional federal and state taxes.

The taxpayers failed to notify the Idaho State Tax Commission of the federal determination

within the 60-day period required by Idaho Code § 63-3069. The Bureau issued a NODD to the taxpayers advising them of additional Idaho income tax, penalty, and interest due as a result of the increase to their taxable income.

In response to the NODD, [Redacted] wrote a note saying the liability was paid when her husband's check was garnished. She said they received a letter stating the liability was paid in full after the garnishment. She provided a new mailing address [Redacted].

The Bureau sent the taxpayers a letter acknowledging their protest. In the letter, the Bureau explained the source of the additional income. The taxpayers were asked to send a copy of any document that would support the claim that the Idaho State Tax Commission had seized [Redacted] paycheck.

When the taxpayers did not respond to the request for a copy of the garnishment documents, their file was transferred to the Legal/Tax Policy Division for administrative review. A letter was sent to the [Redacted] address to advise the taxpayers of their right to request a hearing or send additional information. That letter was returned by the post office with a stamp advising that the taxpayers had moved without leaving a forwarding address. The letter was re-sent to a [Redacted] address where mail had been received by the taxpayers earlier. It was not returned by the post office.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Comm'n, 110 Idaho 572 (Ct. App. 1986). Having presented no further information in support of their argument, the taxpayers have failed to meet their burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

The taxpayers have provided no evidence that the IRS changed the audit results that increased the taxpayers' taxable income and resulted in additional tax due.

WHEREFORE, the Notice of Deficiency Determination dated July 24, 2006, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following additional tax, penalty, and interest for 2002:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$271	\$14	\$84	\$369

Interest has been computed through June 1, 2007.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayers' right to appeal this decision is enclosed.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2007.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

### **CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_ day of \_\_\_\_\_, 2007, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]  
[REDACTED]  
[REDACTED]

Receipt No.

\_\_\_\_\_